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MR. CHAIRMAN : The question is—

'That the Madras Wakf (Supplementary) Bill, 1961 (L.A. Bill No. 10 of 1961), as passed by the Legislative Assembly, be passed.'

The motion was put and carried and the Bill was passed.

(2) THE MADRAS AGRICULTURAL INCOME-TAX (AMENDMENT) BILL, 1961 (L.A. BILL NO. 12 OF 1961).

* THE HON. SRI M. A. MANICKAVELU : Mr. Chairman, Sir, I move—

'That the Madras Agricultural Income-tax (Amendment) Bill, [a]1961 (L.A. Bill No. 12 of 1961), as passed by the Legislative Assembly, be taken into consideration.'

In the Madras Plantations Agricultural Income-tax Amendment Act, 1958, a special provision was made to collect tax for the assessment year 1958–59 applying the composition formula. The above provision was extended for the assessment years 1959–60 and 1960–61 to enable the assessees who would not have maintained proper accounts for the accounting years 1958–59 and 1959–60 to apply for composition. As it is considered that the assessees would not have maintained proper accounts for the accounting year 1960–61 also, it is proposed to extend the benefit of section 34 in respect of the assessment year 1961–62 also by suitably amending that section. The Bill accordingly provides for the application of composition formula to the assessment year 1961–62 also. This is only an extension of the formula for another year, namely, 1961–62. I hope the House will accept it.

MR. CHAIRMAN : Motion moved :

'That the Madras Agricultural Income-tax (Amendment) Bill, 1961 (L.A. Bill No. 12 of 1961), as passed by the Legislative Assembly, be taken into consideration.'

SRI K. BALASUBRAMANYA AYYAR : The Government are extending this provision every year. They extended it for two years and now they want to extend it for another year. They would want to extend it for the next year, that is, 1962–63 and thus go on extending year after year.

THE HON. SRI M. A. MANICKAVELU : Not likely for the reasons that I am going to state just now.

SRI K. BALASUBRAMANYA AYYAR : That is what I wanted to know. Every year it has been extended. I hope it would be better to make it a permanent provision.

THE HON. SRI M. A. MANICKAVELU : It will come along with the Land Ceiling Bill.

SRI K. BALASUBRAMANYA AYYAR : Then there will be no question of agricultural income-tax. That seems to be the idea of the Government. It is all right. I hope this will be the last time that the provision is to be extended for another year.

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a Printed as Appendix II on page 128 infra.

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THE HON. SRI M. A. MANICKAVELU : Yes, I think there may not be any necessity to come again before this House for extension of this provision because there may not be necessity for this very Act.

MR. CHAIRMAN : The question is—

'That the Madras Agricultural Income-tax (Amendment) Bill, 1961 (L.A. Bill No. 12 of 1961), as passed by the Legislative Assembly, be taken into consideration'.

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : Mr. Chairman, Sir, I move—

'That the Madras Agricultural Income-tax (Amendment) Bill, 1961 (L.A. Bill No. 12 of 1961), as passed by the Legislative Assembly, be passed'.

MR. CHAIRMAN : The question is—

'That the Madras Agricultural Income-tax (Amendment) Bill, 1961 (L.A. Bill No. 12 of 1961), as passed by the Legislative Assembly, be passed'.

The motion was put and carried and the Bill was passed.

(3) THE MADRAS GENERAL SALES TAX (SECOND AMENDMENT) BILL, 1961 (L.A. BILL NO. 15 OF 1961).

* THE HON. SRI R. VENKATARAMAN : Mr. Chairman, Sir, I move—

'That the Madras General Sales Tax (Second Amendment) Bill . 1961 (L.A. Bill No. 15 of 1961), as passed by the Legislative Assembly, be taken into consideration'.

Sir, this contains the concessions made by the Hon. the Finance Minister with regard to the facility of compounding up to Rs. 50,000 and the occasion has been taken advantage of to bring the various recommendations made by the Committee on Subordinate Legislation into effect. I shall briefly explain the scope of the clauses of the Bill.

The term "Assistant Commercial Tax Officer" occurs in section 54 of the Madras General Sales Tax Act, 1959. The term is defined only in rule 3 (*b*) of the Madras General Sales Tax Rules, 1959. The Committee on Subordinate Legislation which examined the rules, recommended that the term should be defined in the Act itself. Sub-clause (i) of clause 2 of the Bill gives effect to this recommendation.

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* Printed as Appendix III on pages 128–133 infra.